

Annual Financial Report



Indiana State Board of Accounts

2022

ST. JOHN CIVIL TOWN

Lake County

Submitted on 2/23/2023 9:10:00 AM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**St. John Civil Town, Lake County, Indiana
Annual Financial Report - 2022
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
Governmental Activities	1101	GENERAL	\$3,619,715.82	\$7,918,676.73	\$7,680,481.46	\$3,857,911.09
	2201	MVH	\$1,188,656.71	\$541,517.76	\$432,311.14	\$1,297,863.33
	2202	LOCAL ROAD & STREET	\$661,927.77	\$442,041.04	\$365,773.84	\$738,194.97
	2203	MVH RESTRICTED FUND	\$0.00	\$387,699.32	\$387,699.32	\$0.00
	2204	PARK OPERATING	\$284,713.16	\$467,327.80	\$482,873.92	\$269,167.04
	2208	DELETE 2023!!! LEVY EXCESS	\$733.03	\$0.00	\$733.03	\$0.00
	2209	CEDIT	\$220,012.46	\$504,651.76	\$421,300.00	\$303,364.22
	2213	FORFEITURE & SEIZED ASSETS	\$7,928.65	\$62,290.49	\$2,423.96	\$67,795.18
	2216	EDC	\$18,989.23	\$4,726.19	\$9,909.97	\$13,805.45
	2228	LECE	\$37,815.63	\$70,664.01	\$39,657.77	\$68,821.87
	2235	RIVERBOAT	\$83,998.95	\$158,669.51	\$97,661.39	\$145,007.07
	2240	CAGIT/PUBLIC SAFETY	\$446,588.02	\$558,481.02	\$491,849.29	\$513,219.75
	2256	OPIOID SETTLEMENT UNRESTRICTED	\$0.00	\$10,531.96	\$0.00	\$10,531.96
	2257	OPIOID SETTLEMENT RESTRICTED	\$0.00	\$24,574.57	\$0.00	\$24,574.57
	2300	POLICE GIFT	\$27,100.35	\$3,258.50	\$27,000.00	\$3,358.85
	2301	FIRE GIFT	\$600.00	\$900.00	\$638.26	\$861.74
	2302	PARK GIFT	\$4,129.69	\$1,889.85	\$3,998.35	\$2,021.19
	2402	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	\$2,121,810.29	\$2,137,873.07	\$61,972.69	\$4,197,710.67
	2404	INDIANA ARTS GRANT FUND	\$0.00	\$2,925.00	\$0.00	\$2,925.00
	2500	PD SPECIAL REVENUE	\$23,630.11	\$32,630.35	\$32,593.24	\$23,667.22
	2501	COMMUNITY EVENTS	\$1,777.68	\$47,723.79	\$49,401.47	\$100.00
	2502	CHRISTMAS EVENTS	\$17,133.61	\$27,598.71	\$12,790.26	\$31,942.06
	2503	FAMILY GARDENING PROGRAM	\$1,163.93	\$1,700.00	\$897.49	\$1,966.44

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
Governmental Activities	2504	FARMERS MARKET EVENT	\$44,607.11	\$17,850.00	\$13,958.11	\$48,499.00
	2505	PARK SECURITY DEPOSITS	\$2,175.00	\$3,600.00	\$3,300.00	\$2,475.00
	2508	STREET LIGHTS	\$15,056.98	\$9,915.00	\$0.00	\$24,971.98
	2509	PARK MEMORIAL BENCH & TREE SPECIAL REV	\$0.00	\$4,500.00	\$3,158.01	\$1,341.99
	2513	CATV FRANCHISE	\$553,752.95	\$326,839.32	\$227,014.66	\$653,577.61
	2514	DOG PARK NONREVERT OPERATING	\$18,313.96	\$6,390.00	\$8,618.04	\$16,085.92
	2516	AMBULANCE CAP REPLCMT	\$112,264.97	\$69,355.23	\$30,463.32	\$151,156.88
	3306	GO BOND DEBT SERVICE	\$41,066.79	\$325,620.73	\$324,543.76	\$42,143.76
	3318	LEASE RENTAL	\$548,615.13	\$1,236,438.85	\$1,190,311.49	\$594,742.49
	4401	CUM CAPITAL IMPROVEMENT	\$38,785.67	\$46,999.36	\$40,718.62	\$45,066.41
	4402	CUM CAPITAL DEVELOPMENT	\$488,056.00	\$899,820.43	\$636,525.24	\$751,351.19
	4413	GO BOND 2020 PROJECT	\$3,862,221.61	\$7,196.06	\$197,324.78	\$3,672,092.89
	4417	REDEVELOPMENT/CONST	\$21,063.54	\$0.00	\$0.00	\$21,063.54
	4425	CUM FIRE EQUIPMENT	\$672,233.21	\$240,949.80	\$269,593.93	\$643,589.08
	4443	ROAD IMPACT FUND	\$465,635.52	\$1,131,927.30	\$2,815.64	\$1,594,747.18
	4445	ST JOHN TIF 1	\$318,257.16	\$474,156.15	\$789,067.22	\$3,346.09
	4446	ST JOHN TIF 2/3	\$0.00	\$50,068.07	\$24,767.71	\$25,300.36
	4447	ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND	\$0.00	\$38,782.11	\$0.00	\$38,782.11
	4500	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	\$0.00	\$2,101,053.08	\$2,101,053.08	\$0.00
	4651	PARK & RECREATIONAL	\$2,707,609.55	\$751,107.86	\$1,116,857.97	\$2,341,859.44
	6105	WATER/2021 WATER BOND CONSTRUCTION FUND	\$7,497,914.77	\$0.00	\$219,458.22	\$7,278,456.55
	6108	RAINY DAY- WATER DISTRICT	\$6,179.48	\$3,223.00	\$0.00	\$9,402.48
	6212	RAINY DAY- SANITARY DISTRICT	\$5,840.60	\$7,299.21	\$0.00	\$13,139.81

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
Governmental Activities	7704	EMP BENEFIT ADMIN FEE	\$108,685.96	\$971,883.74	\$934,605.06	\$145,964.64
	8801	INPRS FIRE PERF	\$0.00	\$197,306.28	\$197,306.28	\$0.00
	8802	INPRS POLICE PERF	\$0.00	\$451,752.59	\$451,752.59	\$0.00
	8807	POLICE PENSION/METRO	\$240,102.50	\$172,838.88	\$173,157.36	\$239,784.02
	8852	BUILDING ESCROW	\$678,275.00	\$406,886.00	\$609,000.00	\$476,161.00
	8853	ESCROW CLEARING/REIMBURSE	\$87,786.20	\$0.00	\$87,786.20	\$0.00
	8854	ROSEWOOD/WELLINGTON RECAP	\$0.00	\$6.72	\$6.72	\$0.00
	8901	PAYROLL- NET PAY	\$0.00	\$4,914,238.26	\$4,914,238.26	\$0.00
	8902	FEDERAL FICA AND MEDICARE	\$0.00	\$1,236,958.35	\$1,236,958.35	\$0.00
	8903	STATE AND COUNTY PAYROLL TAXES	\$0.00	\$307,513.08	\$307,513.08	\$0.00
	8905	CHILD SUPPORT	\$0.00	\$312.00	\$312.00	\$0.00
	8906	IAFF UNION DUES	\$0.00	\$4,225.00	\$4,225.00	\$0.00
	8909	GARNISHMENT 5201	\$0.00	\$6,470.00	\$6,470.00	\$0.00
	8911	ST. JOHN FOP LODGE #204	\$0.00	\$5,480.00	\$5,480.00	\$0.00
	8912	DENTAL INSURANCE	\$25,565.30	\$8,323.93	\$33,889.23	\$0.00
	8913	VISION INSURANCE	\$8,236.07	\$2,973.78	\$11,209.85	\$0.00
	8914	HEALTH INSURANCE	\$423,198.80	\$150,930.56	\$169,076.24	\$405,053.12
	8915	AFLAC INSURANCE	\$0.00	\$26,611.50	\$26,611.50	\$0.00
	8916	NRS DEFCO	\$0.00	\$59,080.00	\$59,080.00	\$0.00
	8917	AIG VALIC	\$0.00	\$42,155.87	\$42,155.87	\$0.00
	8918	INPRS CIVILIAN PERF	\$0.00	\$398,334.77	\$398,334.77	\$0.00
	8976	PAYROLL INTEREST EARNED	\$3,661.06	\$8,210.04	\$0.00	\$11,871.10
	8978	F.S.A.	\$0.00	\$19,123.26	\$19,123.26	\$0.00
	8979	FSA/EMPLOYEE	\$17,832.30	\$20,834.90	\$18,882.50	\$19,784.70

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
		SubTotal	\$27,781,418.28	\$30,573,892.50	\$27,508,690.77	\$30,846,620.01
WASTEWATER	2403	SOLID WASTE OPERATING	\$89,380.28	\$96,662.00	\$57,804.07	\$128,238.21
	4428	CUM SEWER	\$115,492.73	\$134,875.34	\$77,005.61	\$173,362.46
	6201	WASTEWATER/OPERATING	\$192,388.72	\$4,344,108.60	\$3,487,029.27	\$1,049,468.05
	6202	WASTEWATER/B&I	\$1,405,058.02	\$0.00	\$791,790.00	\$613,268.02
	6203	WASTEWATER/IMPROVEMENT	\$28,378.51	\$0.00	\$0.00	\$28,378.51
	6206	WASTEWATER SYSTEM DEV	\$1,979,653.26	\$544,856.05	\$501,500.00	\$2,023,009.31
	6207	WASTEWATER/WWTP EXP	\$2,164,238.25	\$495,000.45	\$158,137.76	\$2,501,100.94
	6208	WASTEWATER 36" TRANS LINE	\$113,862.60	\$986,562.06	\$1,091,972.76	\$8,451.90
	6209	WASTEWATER LOTTON INTRCPT	\$54,541.40	\$36,947.40	\$91,488.80	\$0.00
	6210	WASTEWATER/DEBT SERVICE RESERVE	\$210,637.50	\$0.00	\$0.00	\$210,637.50
		SubTotal	\$6,353,631.27	\$6,639,011.90	\$6,256,728.27	\$6,735,914.90
WATER	6101	WATER/OPERATING	\$843,526.75	\$5,139,175.42	\$4,470,121.11	\$1,512,581.06
	6102	WATER/B&I	\$348,425.41	\$801,500.00	\$808,150.00	\$341,775.41
	6104	WATER/METER DEPOSITS	\$345,800.72	\$37,308.72	\$12,711.12	\$370,398.32
	6107	WATERWORKS DIST	\$398,961.45	\$325,979.02	\$445,536.52	\$279,403.95
	6109	WATER/DEBT SERVICE RESERVE	\$807,000.00	\$719.63	\$0.00	\$807,719.63
	6110	WATER SYSTEM DEVELOPMENT	\$2,887,042.31	\$550,256.88	\$1,500.00	\$3,435,799.19
		SubTotal	\$5,630,756.64	\$6,854,939.67	\$5,738,018.75	\$6,747,677.56
SANITARY DISTRICT	6211	SANITARY DIST/OPERATING	\$429,761.65	\$401,394.26	\$362,709.07	\$468,446.84
	6604	TRASH COLLECTION	\$2,397.36	\$2,022,910.12	\$2,015,522.76	\$9,784.72
		SubTotal	\$432,159.01	\$2,424,304.38	\$2,378,231.83	\$478,231.56
		GRAND TOTAL	\$40,197,965.20	\$46,492,148.45	\$41,881,669.62	\$44,808,444.03

**St. John Civil Town, Lake County, Indiana
Detailed Receipts - 2022**

Governmental Activities	GENERAL	General Property Taxes	\$4,396,975.27
		ABC Excise Tax Distribution	\$7,774.80
		Financial Institution Tax distribution	\$13,883.12
		Vehicle/Aircraft Excise Tax Distribution	\$282,326.50
		Commercial Vehicle Excise Tax Distribution (CVET)	\$6,966.90
		ABC Gallonage Tax Distribution	\$44,159.32
		State, Federal, and Local Payments in Lieu of Taxes	\$404,200.00
		Federal and State Grants and Distributions - Public Safety	\$42,014.92
		Total Taxes and Intergovernmental	\$5,198,300.83
		Electrical and Plumbing Licenses and Permits	\$197,059.00
		Food and Amusement Licenses and Permits	\$1,175.00
		Planning, Zoning, and Building Permits and Fees	\$882,256.49
		Dog Licenses	\$9,289.05
		Other Licenses and Permits/1101210.000 - GEN/BUSINESS LIC	\$101,639.65
		Total Licenses and Permits	\$1,191,419.19
		Emergency Medical Services Fees	\$581,602.55
		Document and Copy Fees	\$124.35
		Fire Protection Contracts and Service Fees	\$16,000.00
		Rental of Property	\$33,277.50
		Storm Water Fees	\$33,930.00
		Other Charges for Services, Sales, and Fees/1101412.000 - GEN/REINSPECTION FEE	\$221,516.07
		Total Charges for Services	\$886,450.47
		Court Costs and Fees	\$23,447.81
		Other Fines and Forfeitures/1101500.000 - GEN/FINES & FEES	\$12,945.00
		Total Fines, Forfeitures, and Fees	\$36,392.81
		Sale of Investments	\$1,200,847.87
		Earnings on Investments and Deposits	\$239,644.07
		Refunds and Reimbursements	\$239,024.37
		Other Receipts/1101414.000 - GEN/PUBLICATIONS	\$127,444.99
		Total Other Receipts	\$1,806,961.30
		Total GENERAL	\$9,119,524.60

	General Property Taxes	\$99,267.19
	Cigarette Tax Distribution	\$6,362.59
	Financial Institution Tax distribution	\$312.87
	Motor Vehicle Highway Distribution	\$387,699.29
	Commercial Vehicle Excise Tax Distribution (CVET)	\$157.00
	Total Taxes and Intergovernmental	\$493,798.94

	Sale of Investments	\$250,176.62
	Earnings on Investments and Deposits	\$899.51
	Sale of Capital Assets	\$18,000.00
	Refunds and Reimbursements	\$26,575.33
	Other Receipts/2201990.000 - MVH/OTHER	\$2,243.98
	Total Other Receipts	\$297,895.44

	Total MVH	\$791,694.38

LOCAL ROAD & STREET	Local Road and Street Distribution	\$441,321.41
	Total Taxes and Intergovernmental	\$441,321.41

	Sale of Investments	\$200,141.30
	Earnings on Investments and Deposits	\$719.63
	Total Other Receipts	\$200,860.93

	Total LOCAL ROAD & STREET	\$642,182.34

MVH RESTRICTED FUND	Motor Vehicle Highway Distribution	\$387,699.32
	Total Taxes and Intergovernmental	\$387,699.32

	Total MVH RESTRICTED FUND	\$387,699.32

PARK OPERATING	General Property Taxes	\$398,762.05
	Cigarette Tax Distribution	\$25,558.20
	Financial Institution Tax distribution	\$1,256.80
	ABC Gallonage Tax Distribution	\$630.70
	Total Taxes and Intergovernmental	\$426,207.75
	Park and Recreation Receipts	\$23,836.64
	Rental of Property	\$12,200.96
	Total Charges for Services	\$36,037.60
	Refunds and Reimbursements	\$650.20
	Donations, Gifts, and Bequests	\$1,205.20
	Other Receipts/2204990.000 - PK/OTHER	\$3,227.05
	Total Other Receipts	\$5,082.45
	Total PARK OPERATING	\$467,327.80
CEDIT	Local Income Tax (LIT) for Economic Development	\$504,291.96
	Total Taxes and Intergovernmental	\$504,291.96
	Sale of Investments	\$100,070.66
	Earnings on Investments and Deposits	\$359.80
	Total Other Receipts	\$100,430.46
	Total CEDIT	\$604,722.42
FORFEITURE & SEIZED ASSETS	Federal, State, and Local Reimbursement for Services	\$61,048.01
	Total Charges for Services	\$61,048.01
	Earnings on Investments and Deposits	\$1,242.48
	Total Other Receipts	\$1,242.48
	Total FORFEITURE & SEIZED ASSETS	\$62,290.49
EDC	Innkeepers Tax	\$4,726.19
	Total Taxes and Intergovernmental	\$4,726.19
	Total EDC	\$4,726.19

LECE	Document and Copy Fees	\$8,446.00
Total Charges for Services		\$8,446.00
	Other Court and Clerk Receipts/2228990.000 - LECE/OTHER	\$62,198.00
Total Fines, Forfeitures, and Fees		\$62,198.00
	Other Receipts/2228993.000 - LECE/STALE DATE CHECKS	\$20.01
Total Other Receipts		\$20.01
Total LECE		\$70,664.01
RIVERBOAT	Casino/Riverboat Distribution	\$158,669.51
Total Taxes and Intergovernmental		\$158,669.51
Total RIVERBOAT		\$158,669.51
CAGIT/PUBLIC SAFETY	Local Income Tax (LIT) for Public Safety	\$558,121.22
Total Taxes and Intergovernmental		\$558,121.22
	Sale of Investments	\$100,070.66
	Earnings on Investments and Deposits	\$359.80
Total Other Receipts		\$100,430.46
Total CAGIT/PUBLIC SAFETY		\$658,551.68
OPIOID SETTLEMENT UNRESTRICTED	Federal and State Grants and Distributions - Other/2256312.000 - OPIOID SETTLEMENT UNRESTRICTED/DISTRIBUTION	\$10,531.96
Total Taxes and Intergovernmental		\$10,531.96
Total OPIOID SETTLEMENT UNRESTRICTED		\$10,531.96
OPIOID SETTLEMENT RESTRICTED	Federal and State Grants and Distributions - Other/2257312.000 - OPIOID SETTLEMENT RESTRICTED/DISTRIBUTION	\$24,574.57
Total Taxes and Intergovernmental		\$24,574.57
Total OPIOID SETTLEMENT RESTRICTED		\$24,574.57
POLICE GIFT	Donations, Gifts, and Bequests	\$1,958.50
	Other Receipts/2300670.000 - PD GIFT/DONATIONS	\$1,300.00
Total Other Receipts		\$3,258.50
Total POLICE GIFT		\$3,258.50

FIRE GIFT	Donations, Gifts, and Bequests	\$900.00
Total Other Receipts		\$900.00
Total FIRE GIFT		\$900.00

PARK GIFT	Donations, Gifts, and Bequests	\$1,889.85
Total Other Receipts		\$1,889.85
Total PARK GIFT		\$1,889.85

ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	Federal and State Grants and Distributions - Other/2402312.000 - ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND/ARPA GR	\$2,137,873.07
Total Taxes and Intergovernmental		\$2,137,873.07
Total ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND		\$2,137,873.07

INDIANA ARTS GRANT FUND	Federal and State Grants and Distributions - Public Safety	\$2,925.00
Total Taxes and Intergovernmental		\$2,925.00
Total INDIANA ARTS GRANT FUND		\$2,925.00

PD SPECIAL REVENUE	Emergency Medical Services Fees	\$1,216.00
	Document and Copy Fees	\$2.40
Total Charges for Services		\$1,218.40

	Other Court and Clerk Receipts/2500560.000 - PD SP REV/DEFERRAL FEES	\$30,667.00
Total Fines, Forfeitures, and Fees		\$30,667.00

	Other Receipts/2500993.000 - PD SP REV/STALE DATED CHECKS	\$744.95
Total Other Receipts		\$744.95
Total PD SPECIAL REVENUE		\$32,630.35

COMMUNITY EVENTS	Transfers In - Transferred from Another Fund	\$29,685.16
	Other Receipts/2501317.002 - SPECIAL EVENTS/FREEDOM FEST SPONSORSHIPS	\$18,038.63
Total Other Receipts		\$47,723.79
Total COMMUNITY EVENTS		\$47,723.79

Governmental Activities	CHRISTMAS EVENTS	Donations, Gifts, and Bequests	\$27,598.71
	Total Other Receipts		\$27,598.71
	Total CHRISTMAS EVENTS		\$27,598.71
	FAMILY GARDENING PROGRAM	Donations, Gifts, and Bequests	\$20.00
		Other Receipts/2503315.000 - FAMILY GARDENING PROGRAM- RESIDENT	\$1,680.00
	Total Other Receipts		\$1,700.00
	Total FAMILY GARDENING PROGRAM		\$1,700.00
	FARMERS MARKET EVENT	Other Charges for Services, Sales, and Fees/2504671.000 - FARMERS MARKET/REG FEES	\$17,750.00
	Total Charges for Services		\$17,750.00
		Donations, Gifts, and Bequests	\$100.00
	Total Other Receipts		\$100.00
	Total FARMERS MARKET EVENT		\$17,850.00
	PARK SECURITY DEPOSITS	Other Receipts/2505990.000 - PARK SECURITY DEPOSITS/DEPOSIT	\$3,600.00
	Total Other Receipts		\$3,600.00
	Total PARK SECURITY DEPOSITS		\$3,600.00
	STREET LIGHTS	Other Charges for Services, Sales, and Fees/2508433.000 - STREET LIGHTS/STREET LIGHTING	\$9,915.00
	Total Charges for Services		\$9,915.00
	Total STREET LIGHTS		\$9,915.00
	PARK MEMORIAL BENCH & TREE SPECIAL REV	Other Receipts/2509317.000 - PARK/MEMORIAL BENCH & TREE DONATIONS	\$4,500.00
	Total Other Receipts		\$4,500.00
	Total PARK MEMORIAL BENCH & TREE SPECIAL REV		\$4,500.00

Governmental Activities	CATV FRANCHISE	Cable TV Licenses	\$326,299.62
	Total Licenses and Permits		\$326,299.62
		Sale of Investments	\$150,105.99
		Earnings on Investments and Deposits	\$539.70
	Total Other Receipts		\$150,645.69
	Total CATV FRANCHISE		\$476,945.31
	DOG PARK NONREVERT OPERATING	Park and Recreation Receipts	\$6,390.00
	Total Charges for Services		\$6,390.00
	Total DOG PARK NONREVERT OPERATING		\$6,390.00
	AMBULANCE CAP REPLCMT	Emergency Medical Services Fees	\$67,925.43
	Total Charges for Services		\$67,925.43
		Refunds and Reimbursements	\$1,429.80
	Total Other Receipts		\$1,429.80
	Total AMBULANCE CAP REPLCMT		\$69,355.23
	GO BOND DEBT SERVICE	General Property Taxes	\$304,660.10
		Financial Institution Tax distribution	\$959.84
		Vehicle/Aircraft Excise Tax Distribution	\$20,000.79
	Total Taxes and Intergovernmental		\$325,620.73
	Total GO BOND DEBT SERVICE		\$325,620.73
	LEASE RENTAL	General Property Taxes	\$1,156,881.05
		Financial Institution Tax distribution	\$3,643.13
		Vehicle/Aircraft Excise Tax Distribution	\$75,914.67
	Total Taxes and Intergovernmental		\$1,236,438.85
	Total LEASE RENTAL		\$1,236,438.85

CUM CAPITAL IMPROVEMENT	Cigarette Tax Distribution	\$46,899.37
Total Taxes and Intergovernmental		\$46,899.37
	Other Receipts/4401993.000 - CCI/STALE DATED CHECKS	\$99.99
Total Other Receipts		\$99.99
Total CUM CAPITAL IMPROVEMENT		\$46,999.36
CUM CAPITAL DEVELOPMENT	General Property Taxes	\$841,273.65
	Financial Institution Tax distribution	\$2,651.48
	Vehicle/Aircraft Excise Tax Distribution	\$53,920.27
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,330.58
Total Taxes and Intergovernmental		\$899,175.98
	Refunds and Reimbursements	\$430.54
	Other Receipts/4402993.000 - CCD/STALE DATED CHECKS	\$213.91
Total Other Receipts		\$644.45
Total CUM CAPITAL DEVELOPMENT		\$899,820.43
GO BOND 2020 PROJECT	Sale of Investments	\$2,001,413.13
	Earnings on Investments and Deposits	\$7,196.06
Total Other Receipts		\$2,008,609.19
Total GO BOND 2020 PROJECT		\$2,008,609.19
CUM FIRE EQUIPMENT	General Property Taxes	\$196,862.34
	ABC Excise Tax Distribution	\$12,617.34
	Financial Institution Tax distribution	\$620.44
	Commercial Vehicle Excise Tax Distribution (CVET)	\$311.36
Total Taxes and Intergovernmental		\$210,411.48
	Refunds and Reimbursements	\$25,022.12
	Other Receipts/4425670.001 - CUM FIRE/FD DONATION & GRANT TURNOUT GEAR	\$5,516.20
Total Other Receipts		\$30,538.32
Total CUM FIRE EQUIPMENT		\$240,949.80

ROAD IMPACT FUND	Other Receipts/4443991.000 - ROAD IMPACT FUND/ROAD IMPACT FEES	\$1,131,927.30
Total Other Receipts		\$1,131,927.30
Total ROAD IMPACT FUND		\$1,131,927.30
ST JOHN TIF 1	General Property Taxes	\$471,340.51
Total Taxes and Intergovernmental		\$471,340.51
	Other Receipts/4445991.000 - ST TIF 1/BID DOCUMENT FEE	\$2,815.64
Total Other Receipts		\$2,815.64
Total ST JOHN TIF 1		\$474,156.15
ST JOHN TIF 2/3	General Property Taxes	\$50,068.07
Total Taxes and Intergovernmental		\$50,068.07
Total ST JOHN TIF 2/3		\$50,068.07
ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND	General Property Taxes	\$38,782.11
Total Taxes and Intergovernmental		\$38,782.11
Total ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND		\$38,782.11
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	Federal and State Grants and Distributions - Highways and Streets	\$1,000,000.00
Total Taxes and Intergovernmental		\$1,000,000.00
	Transfers In - Transferred from Another Fund	\$1,100,903.08
	Other Receipts/4500991.000 - LOCAL RD & BRIDGE/BID DOCUMENT FEE	\$150.00
Total Other Receipts		\$1,101,053.08
Total LOCAL ROAD AND BRIDGE MATCHING GRANT FUND		\$2,101,053.08
PARK & RECREATIONAL	Park and Recreation Receipts	\$622,047.33
Total Charges for Services		\$622,047.33
	Sale of Investments	\$500,353.30
	Earnings on Investments and Deposits	\$1,799.03
	Refunds and Reimbursements	\$127,261.50
Total Other Receipts		\$629,413.83
Total PARK & RECREATIONAL		\$1,251,461.16

RAINY DAY- WATER DISTRICT	Other Receipts/6108990.000 - RAINY DAY WD/OTHER	\$3,223.00
Total Other Receipts		\$3,223.00
Total RAINY DAY- WATER DISTRICT		\$3,223.00
RAINY DAY- SANITARY DISTRICT	Other Receipts/6212990.000 - RAINY DAY SD/OTHER	\$7,299.21
Total Other Receipts		\$7,299.21
Total RAINY DAY- SANITARY DISTRICT		\$7,299.21
EMP BENEFIT ADMIN FEE	Earnings on Investments and Deposits	\$1,241.78
	Refunds and Reimbursements	\$102,179.82
	Payroll Fund and Clearing Account Receipts	\$868,462.14
Total Other Receipts		\$971,883.74
Total EMP BENEFIT ADMIN FEE		\$971,883.74
INPRS FIRE PERF	Payroll Fund and Clearing Account Receipts	\$197,306.28
Total Other Receipts		\$197,306.28
Total INPRS FIRE PERF		\$197,306.28
INPRS POLICE PERF	Payroll Fund and Clearing Account Receipts	\$451,752.59
Total Other Receipts		\$451,752.59
Total INPRS POLICE PERF		\$451,752.59
POLICE PENSION/METRO	Benefit Plan Contributions	\$172,838.88
Total Other Receipts		\$172,838.88
Total POLICE PENSION/METRO		\$172,838.88
BUILDING ESCROW	Refunds and Reimbursements	\$2,000.00
	Other Receipts/8852990.000 - BLDG ESCROW/DEPOSITS	\$404,886.00
Total Other Receipts		\$406,886.00
Total BUILDING ESCROW		\$406,886.00

ROSEWOOD/WELLINGTON RECAP	Other Charges for Services, Sales, and Fees/8854951.000 - ROSEWD/WELLTN/SEWER RECAP FEE	\$6.72
Total Charges for Services		\$6.72
Total ROSEWOOD/WELLINGTON RECAP		\$6.72
PAYROLL- NET PAY	Payroll Fund and Clearing Account Receipts	\$4,914,238.26
Total Other Receipts		\$4,914,238.26
Total PAYROLL- NET PAY		\$4,914,238.26
FEDERAL FICA AND MEDICARE	Payroll Fund and Clearing Account Receipts	\$1,236,958.35
Total Other Receipts		\$1,236,958.35
Total FEDERAL FICA AND MEDICARE		\$1,236,958.35
STATE AND COUNTY PAYROLL TAXES	Payroll Fund and Clearing Account Receipts	\$307,513.08
Total Other Receipts		\$307,513.08
Total STATE AND COUNTY PAYROLL TAXES		\$307,513.08
CHILD SUPPORT	Payroll Fund and Clearing Account Receipts	\$312.00
Total Other Receipts		\$312.00
Total CHILD SUPPORT		\$312.00
IAFF UNION DUES	Other Receipts/8906761.000 - IAFF UNION DUES	\$4,225.00
Total Other Receipts		\$4,225.00
Total IAFF UNION DUES		\$4,225.00
GARNISHMENT 5201	Payroll Fund and Clearing Account Receipts	\$6,470.00
Total Other Receipts		\$6,470.00
Total GARNISHMENT 5201		\$6,470.00
ST. JOHN FOP LODGE #204	Payroll Fund and Clearing Account Receipts	\$5,480.00
Total Other Receipts		\$5,480.00
Total ST. JOHN FOP LODGE #204		\$5,480.00

DENTAL INSURANCE	Payroll Fund and Clearing Account Receipts	\$8,323.93
Total Other Receipts		\$8,323.93
Total DENTAL INSURANCE		\$8,323.93
VISION INSURANCE	Payroll Fund and Clearing Account Receipts	\$2,973.78
Total Other Receipts		\$2,973.78
Total VISION INSURANCE		\$2,973.78
HEALTH INSURANCE	Payroll Fund and Clearing Account Receipts	\$150,930.56
Total Other Receipts		\$150,930.56
Total HEALTH INSURANCE		\$150,930.56
AFLAC INSURANCE	Payroll Fund and Clearing Account Receipts	\$26,611.50
Total Other Receipts		\$26,611.50
Total AFLAC INSURANCE		\$26,611.50
NRS DEFCO	Payroll Fund and Clearing Account Receipts	\$59,080.00
Total Other Receipts		\$59,080.00
Total NRS DEFCO		\$59,080.00
AIG VALIC	Payroll Fund and Clearing Account Receipts	\$42,155.87
Total Other Receipts		\$42,155.87
Total AIG VALIC		\$42,155.87
INPRS CIVILIAN PERF	Payroll Fund and Clearing Account Receipts	\$398,334.77
Total Other Receipts		\$398,334.77
Total INPRS CIVILIAN PERF		\$398,334.77
PAYROLL INTEREST EARNED	Earnings on Investments and Deposits	\$8,210.04
Total Other Receipts		\$8,210.04
Total PAYROLL INTEREST EARNED		\$8,210.04

Governmental Activities	F.S.A.	Payroll Fund and Clearing Account Receipts	\$19,123.26
	Total Other Receipts		\$19,123.26
	Total F.S.A.		\$19,123.26
	FSA/EMPLOYEE	Refunds and Reimbursements	\$50.51
		Payroll Fund and Clearing Account Receipts	\$20,784.39
	Total Other Receipts		\$20,834.90
	Total FSA/EMPLOYEE		\$20,834.90
Total Governmental Activities			\$35,077,072.03

WASTEWATER	SOLID WASTE OPERATING	Federal, State, and Local Reimbursement for Services	\$96,662.00
	Total Charges for Services		\$96,662.00
	Total SOLID WASTE OPERATING		\$96,662.00
	CUM SEWER	General Property Taxes	\$126,189.99
		Financial Institution Tax distribution	\$397.72
		Commercial Vehicle Excise Tax Distribution (CVET)	\$199.58
		Other Taxes/4428122.000 - CUM SEWER/EXCISE TAX	\$8,088.05
	Total Taxes and Intergovernmental		\$134,875.34
	Total CUM SEWER		\$134,875.34
	WASTEWATER/OPERATING	Sewage Fees	\$3,648,337.51
	Total Charges for Services		\$3,648,337.51
		Utility Penalties	\$35,958.22
	Total Utility Penalties		\$35,958.22
		Earnings on Investments and Deposits	\$65,934.20
		Refunds and Reimbursements	\$270.00
		Transfers In - Transferred from Another Fund	\$588,800.00
		Other Receipts/6201360.000 - WW/OTHER	\$4,808.67
	Total Other Receipts		\$659,812.87
	Total WASTEWATER/OPERATING		\$4,344,108.60

WASTEWATER	WASTEWATER SYSTEM DEV	Other Charges for Services, Sales, and Fees/6206445.000 - WWSD/SYSTEM DEVELOPMENT CHARGE	\$541,258.00
	Total Charges for Services		\$541,258.00
		Sale of Investments	\$1,000,706.57
		Earnings on Investments and Deposits	\$3,598.05
	Total Other Receipts		\$1,004,304.62
	Total WASTEWATER SYSTEM DEV		\$1,545,562.62
WASTEWATER/WWTP EXP	WASTEWATER/WWTP EXP	Other Charges for Services, Sales, and Fees/6207446.000 - WWTP/EXP & CAPACITY (TAPS)	\$491,402.40
	Total Charges for Services		\$491,402.40
		Sale of Investments	\$1,000,706.57
		Earnings on Investments and Deposits	\$3,598.05
	Total Other Receipts		\$1,004,304.62
	Total WASTEWATER/WWTP EXP		\$1,495,707.02
WASTEWATER 36" TRANS LINE	WASTEWATER 36" TRANS LINE	Other Charges for Services, Sales, and Fees/6208450.000 - WASTEWATER 36" TRANSMISSION LINE	\$986,562.06
	Total Charges for Services		\$986,562.06
	Total WASTEWATER 36" TRANS LINE		\$986,562.06
WASTEWATER LOTTON INTRCPT	WASTEWATER LOTTON INTRCPT	Other Charges for Services, Sales, and Fees/6209448.000 - LOTTON INTERCEPTOR/EXTENTION FEE	\$36,947.40
	Total Charges for Services		\$36,947.40
	Total WASTEWATER LOTTON INTRCPT		\$36,947.40
Total WASTEWATER			\$8,640,425.04

WATER	WATER/OPERATING	Other Taxes/6101743.000 - WU/SALES TAX	\$242,555.74
	Total Taxes and Intergovernmental		\$242,555.74
		Rental of Property	\$47,533.37
		Metered or Measured Sales and Services	\$279,690.84
		Unmetered Sales and Services	\$26,216.04
		Other Charges for Services, Sales, and Fees/6101611.000 - WU/METERED RESIDENTIAL	\$3,830,108.64
	Total Charges for Services		\$4,183,548.89
		Earnings on Investments and Deposits	\$157,046.25
		Refunds and Reimbursements	\$45,635.06
		Transfers In - Transferred from Another Fund	\$500,000.00
		Other Receipts/6101711.000 - WU/NSF CHECKS	\$10,389.48
	Total Other Receipts		\$713,070.79
	Total WATER/OPERATING		\$5,139,175.42
	WATER/B&I	Transfers In - Transferred from Another Fund	\$801,500.00
	Total Other Receipts		\$801,500.00
	Total WATER/B&I		\$801,500.00
	WATER/METER DEPOSITS	Unmetered Sales and Services	\$36,589.09
	Total Charges for Services		\$36,589.09
		Sale of Investments	\$200,141.30
		Earnings on Investments and Deposits	\$719.63
	Total Other Receipts		\$200,860.93
	Total WATER/METER DEPOSITS		\$237,450.02
	WATERWORKS DIST	General Property Taxes	\$303,205.90
		Commercial Vehicle Excise Tax Distribution (CVET)	\$19,953.01
	Total Taxes and Intergovernmental		\$323,158.91
		Other Receipts/6107990.000 - WD/OTHER	\$2,820.11
	Total Other Receipts		\$2,820.11
	Total WATERWORKS DIST		\$325,979.02

WATER	WATER/DEBT SERVICE RESERVE	Sale of Investments	\$200,141.30
		Earnings on Investments and Deposits	\$719.63
	Total Other Receipts		\$200,860.93
	Total WATER/DEBT SERVICE RESERVE		\$200,860.93
	WATER SYSTEM DEVELOPMENT	Other Charges for Services, Sales, and Fees/6110445.000 - WUSD/SYSTEM DEVELOPMENT CHARGE	\$544,500.00
	Total Charges for Services		\$544,500.00
		Sale of Investments	\$1,601,130.49
		Earnings on Investments and Deposits	\$5,756.88
	Total Other Receipts		\$1,606,887.37
	Total WATER SYSTEM DEVELOPMENT		\$2,151,387.37
Total WATER			\$8,856,352.76
SANITARY DISTRICT	SANITARY DIST/OPERATING	General Property Taxes	\$371,887.90
		Financial Institution Tax distribution	\$4,190.28
		Commercial Vehicle Excise Tax Distribution (CVET)	\$25,038.65
	Total Taxes and Intergovernmental		\$401,116.83
		Refunds and Reimbursements	\$270.00
		Other Receipts/6211990.000 - SD/OTHER	\$7.43
	Total Other Receipts		\$277.43
	Total SANITARY DIST/OPERATING		\$401,394.26
	TRASH COLLECTION	Garbage/Trash/Recycling/Landfill Fees and Charges	\$2,022,910.12
	Total Charges for Services		\$2,022,910.12
	Total TRASH COLLECTION		\$2,022,910.12
Total SANITARY DISTRICT			\$2,424,304.38

**St. John Civil Town, Lake County, Indiana
Disbursements by Fund - 2022**

Governmental Activities	GENERAL	Salaries and Wages	\$4,209,705.36
		Other Personal Services	\$13,530.30
		Employee Benefits	\$1,639,205.85
		Total Personal Services	\$5,862,441.51

		Office Supplies	\$16,979.62
		Operating Supplies	\$119,420.00
		Repair and Maintenance Supplies	\$17,392.34
		Other Supplies	\$29,727.34
		Total Supplies	\$183,519.30

		Professional Services	\$769,507.71
		Communication and Transportation	\$60,764.72
		Printing and Advertising	\$5,423.86
		Insurance	\$270,781.19
		Utility Services	\$103,675.13
		Repairs and Maintenance	\$48,729.90
		Other Services and Charges	\$106,948.47
		Total Services and Charges	\$1,365,830.98

		Buildings	\$55,310.72
		Improvements Other Than Buildings	\$6,990.00
		Machinery, Equipment, and Vehicles	\$160,387.72
		Total Capital Outlays	\$222,688.44

		Distributions to Other Governmental Entities	\$15,000.00
		Transfer Out - Transferred To Another Fund	\$29,685.16
		Other Disbursements	\$1,316.07
		Purchase of Investments	\$1,205,165.50
		Total Other Disbursements	\$1,251,166.73

	Total GENERAL		\$8,885,646.96

Salaries and Wages	\$90,354.97
Other Personal Services	\$868.82
Employee Benefits	\$33,790.07
Total Personal Services	\$125,013.86

Office Supplies	\$147.15
Operating Supplies	\$16,363.75
Repair and Maintenance Supplies	\$87,574.48
Other Supplies	\$12,094.11
Total Supplies	\$116,179.49

Communication and Transportation	\$1,078.67
Insurance	\$19,900.95
Utility Services	\$597.52
Repairs and Maintenance	\$81,571.16
Rentals	\$2,024.47
Other Services and Charges	\$6,757.06
Total Services and Charges	\$111,929.83

Payments on Bonds and Other Debt Interest	\$100.00
Total Debt service - principal and interest	\$100.00

Machinery, Equipment, and Vehicles	\$79,085.71
Total Capital Outlays	\$79,085.71

Other Disbursements	\$2.25
Purchase of Investments	\$251,076.13
Total Other Disbursements	\$251,078.38

Total MVH	\$683,387.27

LOCAL ROAD & STREET Operating Supplies	\$146,818.64
Repair and Maintenance Supplies	\$9,479.20
Total Supplies	\$156,297.84

Governmental Activities	LOCAL ROAD & STREET	Repairs and Maintenance	\$19,176.00
		Total Services and Charges	\$19,176.00
		Transfer Out - Transferred To Another Fund	\$190,300.00
		Purchase of Investments	\$200,860.93
		Total Other Disbursements	\$391,160.93
	Total LOCAL ROAD & STREET		\$566,634.77
	MVH RESTRICTED FUND	Transfer Out - Transferred To Another Fund	\$387,699.32
		Total Other Disbursements	\$387,699.32
	Total MVH RESTRICTED FUND		\$387,699.32
	PARK OPERATING	Salaries and Wages	\$136,167.29
		Employee Benefits	\$39,049.45
		Total Personal Services	\$175,216.74
		Office Supplies	\$710.56
		Operating Supplies	\$5,885.48
		Repair and Maintenance Supplies	\$3,897.60
		Other Supplies	\$14,832.16
		Total Supplies	\$25,325.80
		Professional Services	\$10,266.00
		Communication and Transportation	\$130.00
		Printing and Advertising	\$3,909.11
		Insurance	\$22,296.81
		Utility Services	\$29,524.49
		Repairs and Maintenance	\$142,420.96
		Rentals	\$845.93
		Other Services and Charges	\$28,865.30
		Total Services and Charges	\$238,258.60

Governmental Activities	PARK OPERATING	Machinery, Equipment, and Vehicles	\$43,993.79
		Total Capital Outlays	\$43,993.79
		Other Disbursements	\$78.99
		Total Other Disbursements	\$78.99
	Total PARK OPERATING		\$482,873.92
	DELETE 2023!!! LEVY EXCESS	Other Disbursements	\$733.03
		Total Other Disbursements	\$733.03
	Total DELETE 2023!!! LEVY EXCESS		\$733.03
	CEDIT	Other Services and Charges	\$1,300.00
		Total Services and Charges	\$1,300.00
		Payments on Bonds and Other Debt Principal	\$420,000.00
		Total Debt service - principal and interest	\$420,000.00
		Purchase of Investments	\$100,430.46
		Total Other Disbursements	\$100,430.46
	Total CEDIT		\$521,730.46
	FORFEITURE & SEIZED ASSETS	Communication and Transportation	\$1,603.32
		Total Services and Charges	\$1,603.32
		Machinery, Equipment, and Vehicles	\$820.64
		Total Capital Outlays	\$820.64
	Total FORFEITURE & SEIZED ASSETS		\$2,423.96

Governmental Activities	EDC	Other Services and Charges	\$9,909.97
		Total Services and Charges	\$9,909.97
	Total EDC		\$9,909.97
	LECE	Communication and Transportation	\$21,491.40
		Other Services and Charges	\$18,166.37
		Total Services and Charges	\$39,657.77
	Total LECE		\$39,657.77
	RIVERBOAT	Machinery, Equipment, and Vehicles	\$37,961.39
		Total Capital Outlays	\$37,961.39
		Transfer Out - Transferred To Another Fund	\$59,700.00
		Total Other Disbursements	\$59,700.00
	Total RIVERBOAT		\$97,661.39
	CAGIT/PUBLIC SAFETY	Salaries and Wages	\$326,425.90
		Total Personal Services	\$326,425.90
		Office Supplies	\$13,788.40
		Other Supplies	\$14,254.25
		Total Supplies	\$28,042.65
		Other Services and Charges	\$41,782.53
		Total Services and Charges	\$41,782.53
		Machinery, Equipment, and Vehicles	\$95,598.21
		Total Capital Outlays	\$95,598.21

Governmental Activities	CAGIT/PUBLIC SAFETY	Purchase of Investments	\$100,430.46
		Total Other Disbursements	\$100,430.46
	Total CAGIT/PUBLIC SAFETY		\$592,279.75
POLICE GIFT		Operating Supplies	\$7,000.00
		Total Supplies	\$7,000.00
		Other Services and Charges	\$19,740.00
		Total Services and Charges	\$19,740.00
		Machinery, Equipment, and Vehicles	\$260.00
		Total Capital Outlays	\$260.00
	Total POLICE GIFT		\$27,000.00
FIRE GIFT		Other Services and Charges	\$638.26
		Total Services and Charges	\$638.26
	Total FIRE GIFT		\$638.26
PARK GIFT		Other Services and Charges	\$3,998.35
		Total Services and Charges	\$3,998.35
	Total PARK GIFT		\$3,998.35
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND		Infrastructure	\$34,075.51
		Improvements Other Than Buildings	\$27,897.18
		Total Capital Outlays	\$61,972.69
	Total ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND		\$61,972.69

Governmental Activities	PD SPECIAL REVENUE	Office Supplies	\$724.32
		Operating Supplies	\$490.43
		Repair and Maintenance Supplies	\$1,410.72
		Total Supplies	\$2,625.47
		Repairs and Maintenance	\$5,313.85
		Other Services and Charges	\$7,962.49
		Total Services and Charges	\$13,276.34
		Machinery, Equipment, and Vehicles	\$16,691.43
		Total Capital Outlays	\$16,691.43
	Total PD SPECIAL REVENUE		\$32,593.24
	COMMUNITY EVENTS	Other Supplies	\$49,373.09
		Total Supplies	\$49,373.09
		Other Services and Charges	\$28.38
		Total Services and Charges	\$28.38
	Total COMMUNITY EVENTS		\$49,401.47
	CHRISTMAS EVENTS	Other Supplies	\$3,810.26
		Total Supplies	\$3,810.26
		Other Services and Charges	\$8,980.00
		Total Services and Charges	\$8,980.00
	Total CHRISTMAS EVENTS		\$12,790.26
	FAMILY GARDENING PROGRAM	Office Supplies	\$897.49
		Total Supplies	\$897.49
	Total FAMILY GARDENING PROGRAM		\$897.49
	FARMERS MARKET EVENT	Salaries and Wages	\$7,695.50

Governmental Activities	FARMERS MARKET EVENT	Employee Benefits	\$588.70
		Total Personal Services	\$8,284.20
		Operating Supplies	\$174.58
		Other Supplies	\$3,693.35
		Total Supplies	\$3,867.93
		Other Services and Charges	\$1,805.98
		Total Services and Charges	\$1,805.98
	Total FARMERS MARKET EVENT		\$13,958.11
	PARK SECURITY DEPOSITS	Other Disbursements	\$3,300.00
		Total Other Disbursements	\$3,300.00
	Total PARK SECURITY DEPOSITS		\$3,300.00
	PARK MEMORIAL BENCH & TREE SPECIAL REV	Other Services and Charges	\$3,158.01
		Total Services and Charges	\$3,158.01
	Total PARK MEMORIAL BENCH & TREE SPECIAL REV		\$3,158.01
	CATV FRANCHISE	Other Supplies	\$175.25
		Total Supplies	\$175.25
		Other Services and Charges	\$48,215.36
		Total Services and Charges	\$48,215.36
		Improvements Other Than Buildings	\$2,740.05
		Total Capital Outlays	\$2,740.05
		Transfer Out - Transferred To Another Fund	\$175,884.00

Governmental Activities	CATV FRANCHISE	Purchase of Investments	\$150,645.69
		Total Other Disbursements	\$326,529.69
	Total CATV FRANCHISE		\$377,660.35
	DOG PARK NONREVERT OPERATING	Operating Supplies	\$7,584.91
		Total Supplies	\$7,584.91
		Communication and Transportation	\$330.41
		Utility Services	\$507.90
		Repairs and Maintenance	\$194.82
		Total Services and Charges	\$1,033.13
	Total DOG PARK NONREVERT OPERATING		\$8,618.04
	AMBULANCE CAP REPLCMT	Operating Supplies	\$1,878.22
		Repair and Maintenance Supplies	\$1,184.83
		Total Supplies	\$3,063.05
		Repairs and Maintenance	\$20,414.74
		Total Services and Charges	\$20,414.74
		Machinery, Equipment, and Vehicles	\$6,985.53
		Total Capital Outlays	\$6,985.53
	Total AMBULANCE CAP REPLCMT		\$30,463.32
	GO BOND DEBT SERVICE	Other Services and Charges	\$650.00
		Total Services and Charges	\$650.00
		Payments on Bonds and Other Debt Principal	\$230,000.00

Governmental Activities	GO BOND DEBT SERVICE	Payments on Bonds and Other Debt Interest	\$93,893.76
		Total Debt service - principal and interest	\$323,893.76
	Total GO BOND DEBT SERVICE		\$324,543.76
	LEASE RENTAL	Payments on Bonds and Other Debt Principal	\$1,190,000.00
		Total Debt service - principal and interest	\$1,190,000.00
		Other Disbursements	\$311.49
		Total Other Disbursements	\$311.49
	Total LEASE RENTAL		\$1,190,311.49
	CUM CAPITAL IMPROVEMENT	Repairs and Maintenance	\$2,947.77
		Other Services and Charges	\$21,717.66
		Total Services and Charges	\$24,665.43
		Machinery, Equipment, and Vehicles	\$16,053.19
		Total Capital Outlays	\$16,053.19
	Total CUM CAPITAL IMPROVEMENT		\$40,718.62
	CUM CAPITAL DEVELOPMENT	Salaries and Wages	\$111,305.19
		Total Personal Services	\$111,305.19
		Utility Services	\$130,596.24
		Other Services and Charges	\$301.31
		Total Services and Charges	\$130,897.55

Governmental Activities	CUM CAPITAL DEVELOPMENT	Payments on Bonds and Other Debt Principal	\$50,000.00
		Total Debt service - principal and interest	\$50,000.00
		Improvements Other Than Buildings	\$55,407.27
		Machinery, Equipment, and Vehicles	\$1,595.47
		Total Capital Outlays	\$57,002.74
		Transfer Out - Transferred To Another Fund	\$287,319.76
		Total Other Disbursements	\$287,319.76
	Total CUM CAPITAL DEVELOPMENT		\$636,525.24
	GO BOND 2020 PROJECT	Improvements Other Than Buildings	\$197,324.78
		Total Capital Outlays	\$197,324.78
		Purchase of Investments	\$2,008,609.19
		Total Other Disbursements	\$2,008,609.19
	Total GO BOND 2020 PROJECT		\$2,205,933.97
	CUM FIRE EQUIPMENT	Other Services and Charges	\$5,064.79
		Total Services and Charges	\$5,064.79
		Payments on Bonds and Other Debt Principal	\$131,624.62
		Total Debt service - principal and interest	\$131,624.62
		Machinery, Equipment, and Vehicles	\$132,851.70
		Total Capital Outlays	\$132,851.70
		Other Disbursements	\$52.82
		Total Other Disbursements	\$52.82
	Total CUM FIRE EQUIPMENT		\$269,593.93

Governmental Activities	ROAD IMPACT FUND	Other Disbursements	\$2,815.64
		Total Other Disbursements	\$2,815.64
	Total ROAD IMPACT FUND		\$2,815.64
ST JOHN TIF 1		Professional Services	\$62,463.87
		Repairs and Maintenance	\$61,810.35
		Total Services and Charges	\$124,274.22
		Payments on Bonds and Other Debt Interest	\$572,700.00
		Total Debt service - principal and interest	\$572,700.00
		Construction	\$92,093.00
		Total Capital Outlays	\$92,093.00
	Total ST JOHN TIF 1		\$789,067.22
ST JOHN TIF 2/3		Professional Services	\$24,767.71
		Total Services and Charges	\$24,767.71
	Total ST JOHN TIF 2/3		\$24,767.71
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND		Construction	\$2,101,053.08
		Total Capital Outlays	\$2,101,053.08
	Total LOCAL ROAD AND BRIDGE MATCHING GRANT FUND		\$2,101,053.08
PARK & RECREATIONAL		Improvements Other Than Buildings	\$1,047,638.96
		Machinery, Equipment, and Vehicles	\$67,351.00
		Total Capital Outlays	\$1,114,989.96
		Other Disbursements	\$1,868.01

Governmental Activities	PARK & RECREATIONAL	Purchase of Investments	\$502,152.33
		Total Other Disbursements	\$504,020.34
	Total PARK & RECREATIONAL		\$1,619,010.30
	WATER/2021 WATER BOND CONSTRUCTION FUND	Improvements Other Than Buildings	\$99,511.72
		Construction	\$119,946.50
		Total Capital Outlays	\$219,458.22
	Total WATER/2021 WATER BOND CONSTRUCTION FUND		\$219,458.22
	EMP BENEFIT ADMIN FEE	Payment of Taxes and Other Payroll Withholdings	\$934,605.06
		Total Other Disbursements	\$934,605.06
	Total EMP BENEFIT ADMIN FEE		\$934,605.06
	INPRS FIRE PERF	Salaries and Wages	\$197,306.28
		Total Personal Services	\$197,306.28
	Total INPRS FIRE PERF		\$197,306.28
	INPRS POLICE PERF	Payment of Taxes and Other Payroll Withholdings	\$451,752.59
		Total Other Disbursements	\$451,752.59
	Total INPRS POLICE PERF		\$451,752.59
	POLICE PENSION/METRO	Distributions to Other Governmental Entities	\$173,157.36
		Total Other Disbursements	\$173,157.36
	Total POLICE PENSION/METRO		\$173,157.36

Governmental Activities	BUILDING ESCROW	Other Disbursements	\$609,000.00
		Total Other Disbursements	\$609,000.00
	Total BUILDING ESCROW		\$609,000.00
	ESCROW CLEARING/REIMBURSE	Other Disbursements	\$87,786.20
		Total Other Disbursements	\$87,786.20
	Total ESCROW CLEARING/REIMBURSE		\$87,786.20
	ROSEWOOD/WELLINGT ON RECAP	Other Services and Charges	\$6.72
		Total Services and Charges	\$6.72
	Total ROSEWOOD/WELLINGTON RECAP		\$6.72
	PAYROLL- NET PAY	Payment of Taxes and Other Payroll Withholdings	\$4,914,238.26
		Total Other Disbursements	\$4,914,238.26
	Total PAYROLL- NET PAY		\$4,914,238.26
	FEDERAL FICA AND MEDICARE	Payment of Taxes and Other Payroll Withholdings	\$1,236,958.35
		Total Other Disbursements	\$1,236,958.35
	Total FEDERAL FICA AND MEDICARE		\$1,236,958.35
	STATE AND COUNTY PAYROLL TAXES	Payment of Taxes and Other Payroll Withholdings	\$307,513.08
		Total Other Disbursements	\$307,513.08
	Total STATE AND COUNTY PAYROLL TAXES		\$307,513.08

Governmental Activities	CHILD SUPPORT	Payment of Taxes and Other Payroll Withholdings	\$312.00
		Total Other Disbursements	\$312.00
	Total CHILD SUPPORT		\$312.00
	IAFF UNION DUES	Payment of Taxes and Other Payroll Withholdings	\$4,225.00
		Total Other Disbursements	\$4,225.00
	Total IAFF UNION DUES		\$4,225.00
	GARNISHMENT 5201	Salaries and Wages	\$6,470.00
		Total Personal Services	\$6,470.00
	Total GARNISHMENT 5201		\$6,470.00
	ST. JOHN FOP LODGE #204	Salaries and Wages	\$5,480.00
		Total Personal Services	\$5,480.00
	Total ST. JOHN FOP LODGE #204		\$5,480.00
	DENTAL INSURANCE	Payment of Taxes and Other Payroll Withholdings	\$33,889.23
		Total Other Disbursements	\$33,889.23
	Total DENTAL INSURANCE		\$33,889.23
	VISION INSURANCE	Payment of Taxes and Other Payroll Withholdings	\$11,209.85
		Total Other Disbursements	\$11,209.85
	Total VISION INSURANCE		\$11,209.85

Governmental Activities	HEALTH INSURANCE	Payment of Taxes and Other Payroll Withholdings	\$169,076.24
		Total Other Disbursements	\$169,076.24
	Total HEALTH INSURANCE		\$169,076.24
	AFLAC INSURANCE	Payment of Taxes and Other Payroll Withholdings	\$26,611.50
		Total Other Disbursements	\$26,611.50
	Total AFLAC INSURANCE		\$26,611.50
	NRS DEFCO	Payment of Taxes and Other Payroll Withholdings	\$59,080.00
		Total Other Disbursements	\$59,080.00
	Total NRS DEFCO		\$59,080.00
	AIG VALIC	Payment of Taxes and Other Payroll Withholdings	\$42,155.87
		Total Other Disbursements	\$42,155.87
	Total AIG VALIC		\$42,155.87
	INPRS CIVILIAN PERF	Payment of Taxes and Other Payroll Withholdings	\$398,334.77
		Total Other Disbursements	\$398,334.77
	Total INPRS CIVILIAN PERF		\$398,334.77
	F.S.A.	Payment of Taxes and Other Payroll Withholdings	\$19,123.26
		Total Other Disbursements	\$19,123.26
	Total F.S.A.		\$19,123.26

Governmental Activities	FSA/EMPLOYEE	Payment of Taxes and Other Payroll Withholdings	\$18,882.50
		Total Other Disbursements	\$18,882.50
	Total FSA/EMPLOYEE		\$18,882.50

Total Governmental Activities			\$32,028,061.46
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WASTEWATER	SOLID WASTE OPERATING	Other Disbursements	\$5,629.21
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		Total Other Disbursements	\$5,629.21
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		Other Operating	\$52,174.86
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		Total Operations	\$52,174.86
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	Total SOLID WASTE OPERATING		\$57,804.07
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CUM SEWER		Infrastructure	\$56,377.92
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		Total Capital Outlays	\$56,377.92
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		Other Disbursements	\$17,578.18
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		Total Other Disbursements	\$17,578.18
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		Other Operating	\$3,049.51
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		Total Operations	\$3,049.51
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	Total CUM SEWER		\$77,005.61
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WASTEWATER/OPERATING		Salaries and Wages	\$566,806.40
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		Total Personal Services	\$566,806.40
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		Insurance	\$42,533.33
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	Total Services and Charges	\$44,659.80
	Payments on Bonds and Other Debt Principal	\$214,550.00
	Total Debt service - principal and interest	\$214,550.00
	Improvements Other Than Buildings	\$99,882.00
	Other Capital Outlays	\$257,600.00
	Total Capital Outlays	\$357,482.00
	Other Disbursements	\$167.02
	Total Other Disbursements	\$167.02
	Contractual Services	\$93,411.47
	Employee Pensions and Benefits	\$103,435.84
	Materials and Supplies	\$402,498.48
	Power Production\Purchased Power	\$64,717.76
	Purchased Wastewater Treatment	\$1,501,768.35
	Transportation	\$16,871.26
	Other Operating	\$120,660.89
	Total Operations	\$2,303,364.05
	Total WASTEWATER/OPERATING	\$3,487,029.27
WASTEWATER/B&I	Payments on Bonds and Other Debt Principal	\$185,600.00
	Payments on Bonds and Other Debt Interest	\$17,390.00
	Total Debt service - principal and interest	\$202,990.00
	Transfer Out - Transferred To Another Fund	\$588,800.00
	Total Other Disbursements	\$588,800.00
	Total WASTEWATER/B&I	\$791,790.00
WASTEWATER SYSTEM DEV	Transfer Out - Transferred To Another Fund	\$500,000.00
	Other Disbursements	\$1,500.00

WASTEWATER	WASTEWATER SYSTEM DEV	Purchase of Investments	\$1,004,304.62
		Total Other Disbursements	\$1,505,804.62
	Total WASTEWATER SYSTEM DEV		\$1,505,804.62
WASTEWATER/WWTP EXP	Construction		\$156,758.76
		Total Capital Outlays	\$156,758.76
	Other Disbursements		\$1,379.00
	Purchase of Investments		\$1,004,304.62
		Total Other Disbursements	\$1,005,683.62
	Total WASTEWATER/WWTP EXP		\$1,162,442.38
WASTEWATER 36" TRANS LINE	Infrastructure		\$1,089,215.46
		Total Capital Outlays	\$1,089,215.46
	Other Disbursements		\$2,757.30
		Total Other Disbursements	\$2,757.30
	Total WASTEWATER 36" TRANS LINE		\$1,091,972.76
WASTEWATER LOTTON INTRCPT	Other Disbursements		\$91,488.80
		Total Other Disbursements	\$91,488.80
	Total WASTEWATER LOTTON INTRCPT		\$91,488.80
Total WASTEWATER			\$8,265,337.51
WATER	WATER/OPERATING	Salaries and Wages	\$983,615.58
		Total Personal Services	\$983,615.58
	Insurance		\$147,668.15

WATER	WATER/OPERATING	Rentals	\$2,166.48
		Total Services and Charges	\$149,834.63
		Machinery, Equipment, and Vehicles	\$18.67
		Other Capital Outlays	\$146,600.00
		Total Capital Outlays	\$146,618.67
		Transfer Out - Transferred To Another Fund	\$801,500.00
		Other Disbursements	\$22,390.59
		Total Other Disbursements	\$823,890.59
		Chemicals	\$43,339.25
		Contractual Services	\$661,534.81
		Employee Pensions and Benefits	\$180,158.60
		Materials and Supplies	\$510,211.95
		Power Production\Purchased Power	\$486,969.55
		Transportation	\$7,461.05
		Other Operating	\$476,486.43
		Total Operations	\$2,366,161.64
	Total WATER/OPERATING		\$4,470,121.11
	WATER/B&I	Payments on Bonds and Other Debt Principal	\$316,500.00
		Payments on Bonds and Other Debt Interest	\$491,650.00
		Total Debt service - principal and interest	\$808,150.00
	Total WATER/B&I		\$808,150.00
	WATER/METER DEPOSITS	Other Disbursements	\$12,711.12
		Purchase of Investments	\$200,860.93
		Total Other Disbursements	\$213,572.05
	Total WATER/METER DEPOSITS		\$213,572.05

WATER	WATERWORKS DIST	Salaries and Wages	\$60,253.20
		Total Personal Services	\$60,253.20
		Land	\$163,750.00
		Machinery, Equipment, and Vehicles	\$1,082.40
		Total Capital Outlays	\$164,832.40
		Other Disbursements	\$1,522.66
		Total Other Disbursements	\$1,522.66
		Contractual Services	\$23,331.06
		Employee Pensions and Benefits	\$30,183.61
		Materials and Supplies	\$2,451.10
		Other Operating	\$162,962.49
		Total Operations	\$218,928.26
	Total WATERWORKS DIST		\$445,536.52
	WATER/DEBT SERVICE RESERVE	Purchase of Investments	\$200,860.93
		Total Other Disbursements	\$200,860.93
	Total WATER/DEBT SERVICE RESERVE		\$200,860.93
	WATER SYSTEM DEVELOPMENT	Other Disbursements	\$1,500.00
		Purchase of Investments	\$1,606,887.37
		Total Other Disbursements	\$1,608,387.37
	Total WATER SYSTEM DEVELOPMENT		\$1,608,387.37
	Total WATER		\$7,746,627.98
SANITARY DISTRICT	SANITARY DIST/OPERATING	Salaries and Wages	\$77,490.41

SANITARY DISTRICT	SANITARY DIST/OPERATING	Employee Benefits	\$31,410.06
		Total Personal Services	\$108,900.47
		Other Supplies	\$1,122.97
		Total Supplies	\$1,122.97
		Professional Services	\$20,794.79
		Other Services and Charges	\$104,216.83
		Total Services and Charges	\$125,011.62
		Land	\$125,050.00
		Machinery, Equipment, and Vehicles	\$1,082.40
		Total Capital Outlays	\$126,132.40
		Other Disbursements	\$1,541.61
		Total Other Disbursements	\$1,541.61
		Total SANITARY DIST/OPERATING	\$362,709.07
TRASH COLLECTION		Other Services and Charges	\$2,015,508.52
		Total Services and Charges	\$2,015,508.52
		Other Disbursements	\$14.24
		Total Other Disbursements	\$14.24
		Total TRASH COLLECTION	\$2,015,522.76
Total SANITARY DISTRICT			\$2,378,231.83

**St. John Civil Town, Lake County, Indiana
Disbursements by Fund with Departments - 2022**

Governmental Activities	GENERAL	NO DEPARTMENT	Other Services and Charges	\$13,913.24
Total Services and Charges				\$13,913.24
Transfer Out - Transferred To Another Fund				\$29,685.16
Purchase of Investments				\$1,205,165.50
Total Other Disbursements				\$1,234,850.66
Total NO DEPARTMENT				\$1,248,763.90
CLERK-TREASURER (CITY/TOWN UNITS ONLY)		Salaries and Wages		\$88,969.76
		Employee Benefits		\$19,638.28
Total Personal Services				\$108,608.04
Office Supplies				\$3,059.48
Operating Supplies				\$161.58
Other Supplies				\$363.64
Total Supplies				\$3,584.70
Professional Services				\$26,491.78
Communication and Transportation				\$5,895.29
Printing and Advertising				\$137.50
Insurance				\$62.03
Repairs and Maintenance				\$37.00
Other Services and Charges				\$8,676.58
Total Services and Charges				\$41,300.18

Total Capital Outlays		\$4,548.49
Total CLERK-TREASURER (CITY/TOWN UNITS ONLY)		\$158,041.41
CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Salaries and Wages	\$265,914.67
	Other Personal Services	\$3,042.50
	Employee Benefits	\$755,232.17
Total Personal Services		\$1,024,189.34
	Office Supplies	\$4,332.70
	Operating Supplies	\$948.00
	Repair and Maintenance Supplies	\$752.00
	Other Supplies	\$867.96
Total Supplies		\$6,900.66
	Professional Services	\$627,386.61
	Communication and Transportation	\$14,067.52
	Printing and Advertising	\$3,293.39
	Insurance	\$44,398.23
	Utility Services	\$7,980.34
	Repairs and Maintenance	\$31,812.83
	Other Services and Charges	\$24,134.62
Total Services and Charges		\$753,073.54

Total Capital Outlays		\$2,643.50
	Distributions to Other Governmental Entities	\$15,000.00
	Other Disbursements	\$1,316.07
Total Other Disbursements		\$16,316.07
Total CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)		\$1,803,123.11
BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - P	Salaries and Wages	\$397,996.03
	Employee Benefits	\$36,722.09
Total Personal Services		\$434,718.12
	Office Supplies	\$6,580.51
	Operating Supplies	\$8,429.09
	Repair and Maintenance Supplies	\$350.19
	Other Supplies	\$1,762.12
Total Supplies		\$17,121.91
	Professional Services	\$88,362.39
	Communication and Transportation	\$6,006.05
	Printing and Advertising	\$1,042.34
	Insurance	\$14,985.82
	Utility Services	\$3,903.39
	Repairs and Maintenance	\$963.81
	Other Services and Charges	\$17,309.67
Total Services and Charges		\$132,573.47

Total Capital Outlays **\$26,362.37**

Total BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - P **\$610,775.87**

FIRE DEPARTMENT	Salaries and Wages	\$1,344,051.39
	Other Personal Services	\$9,263.00
	Employee Benefits	\$277,744.55

Total Personal Services **\$1,631,058.94**

Office Supplies	\$1,837.80
Operating Supplies	\$30,446.46
Repair and Maintenance Supplies	\$1,921.32
Other Supplies	\$14,490.29

Total Supplies **\$48,695.87**

Professional Services	\$20,371.92
Communication and Transportation	\$17,280.67
Printing and Advertising	\$878.57
Insurance	\$103,415.09
Utility Services	\$1,758.79
Repairs and Maintenance	\$3,249.65
Other Services and Charges	\$29,777.26

Total Services and Charges **\$176,731.95**

Buildings	\$55,310.72
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Total Capital Outlays		\$83,572.81
Total FIRE DEPARTMENT		\$1,940,059.57
POLICE DEPARTMENT (TOWN MARSHALL)	Salaries and Wages	\$2,112,757.62
	Other Personal Services	\$1,224.80
	Employee Benefits	\$549,868.76
Total Personal Services		\$2,663,851.18
	Office Supplies	\$1,169.13
	Operating Supplies	\$79,434.87
	Repair and Maintenance Supplies	\$14,368.83
	Other Supplies	\$11,942.89
Total Supplies		\$106,915.72
	Professional Services	\$6,895.01
	Communication and Transportation	\$17,515.19
	Printing and Advertising	\$72.06
	Insurance	\$107,920.02
	Utility Services	\$59,319.11
	Repairs and Maintenance	\$10,979.13
	Other Services and Charges	\$11,915.60
Total Services and Charges		\$214,616.12
	Machinery, Equipment, and Vehicles	\$98,571.27
Total Capital Outlays		\$98,571.27

		Total POLICE DEPARTMENT (TOWN MARSHALL)	\$3,083,954.29	
Governmental Activities	GENERAL	PARKS DEPARTMENT (PARKS BOARD)	Salaries and Wages	\$15.89
		Total Personal Services	\$15.89	
			Other Supplies	\$300.44
		Total Supplies	\$300.44	
			Utility Services	\$30,713.50
			Repairs and Maintenance	\$1,687.48
			Other Services and Charges	\$1,221.50
		Total Services and Charges	\$33,622.48	
			Improvements Other Than Buildings	\$6,990.00
		Total Capital Outlays	\$6,990.00	
		Total PARKS DEPARTMENT (PARKS BOARD)	\$40,928.81	
	Total GENERAL		\$8,885,646.96	
Total Governmental Activities Disbursements for Funds with Departments			\$8,885,646.96	

St. John Civil Town, Lake County, Indiana
Fund Type Schedule 2022

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	1101 - GENERAL	General	N
2 - Special Revenue	2201 - MVH	Motor Vehicle Highway	N
2 - Special Revenue	2202 - LOCAL ROAD & STREET	Local Road And Street	N
2 - Special Revenue	2203 - MVH RESTRICTED FUND	MVH Restricted	N
2 - Special Revenue	2513 - CATV FRANCHISE	Aviation	N
2 - Special Revenue	2514 - DOG PARK NONREVERT OPERATING	Park Nonreverting Operating	N
2 - Special Revenue	2216 - EDC	Economic Development Operating	N
2 - Special Revenue	2228 - LECE	Law Enforcement Continuing Ed	N
2 - Special Revenue	2235 - RIVERBOAT	Casino/Riverboat	N
2 - Special Revenue	2204 - PARK OPERATING	User Fee	N
2 - Special Revenue	2208 - DELETE 2023!!! LEVY EXCESS	Rainy Day	N
2 - Special Revenue	2302 - PARK GIFT	Park Nonreverting Capital	N
2 - Special Revenue	2516 - AMBULANCE CAP REPLCMT	Fire Equipment (Not Debt Service)	N
2 - Special Revenue	2500 - PD SPECIAL REVENUE	Cumulative Police And Fire	N
2 - Special Revenue	2209 - CEDIT	LIT - Economic Development	N
2 - Special Revenue	2509 - PARK MEMORIAL BENCH & TREE SPECIAL REV	Donations	N
2 - Special Revenue	2402 - ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	CARES Provider Relief	N
2 - Special Revenue	2240 - CAGIT/PUBLIC SAFETY	LIT - Public Safety	N
2 - Special Revenue	2256 - OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	N
2 - Special Revenue	2257 - OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT RESTRICTED	N
2 - Special Revenue	2404 - INDIANA ARTS GRANT FUND	INDIANA ARTS GRANT FUND	N
2 - Special Revenue	2501 - COMMUNITY EVENTS	COMMUNITY EVENTS	N

Fund Type	Local Fund	Standard Fund	Grant Related
2 - Special Revenue	2213 - FORFEITURE & SEIZED ASSETS	FORFEITURE & SEIZED ASSETS	N
2 - Special Revenue	2300 - POLICE GIFT	POLICE GIFT	N
2 - Special Revenue	2301 - FIRE GIFT	FIRE GIFT	N
2 - Special Revenue	2502 - CHRISTMAS EVENTS	CHRISTMAS EVENTS	N
2 - Special Revenue	2503 - FAMILY GARDENING PROGRAM	FAMILY GARDENING PROGRAM	N
2 - Special Revenue	2504 - FARMERS MARKET EVENT	FARMERS MARKET EVENT	N
2 - Special Revenue	2505 - PARK SECURITY DEPOSITS	PARK SECURITY DEPOSITS	N
2 - Special Revenue	2508 - STREET LIGHTS	STREET LIGHTS	N
3 - Debt Service	3306 - GO BOND DEBT SERVICE	General Improvement	N
3 - Debt Service	3318 - LEASE RENTAL	LEASE RENTAL	N
4 - Capital Projects	4401 - CUM CAPITAL IMPROVEMENT	Cumulative Capital Improvement Cigarette Tax (City/Town) or Construction (Libraries)	N
4 - Capital Projects	4402 - CUM CAPITAL DEVELOPMENT	Cumulative Capital Development	N
4 - Capital Projects	4425 - CUM FIRE EQUIPMENT	Cumulative Fire	N
4 - Capital Projects	4651 - PARK & RECREATIONAL	Cumulative Park	N
4 - Capital Projects	4443 - ROAD IMPACT FUND	Impact Fee	N
4 - Capital Projects	4413 - GO BOND 2020 PROJECT	GO BOND 2020 PROJECT	N
4 - Capital Projects	4417 - REDEVELOPMENT/CONST	REDEVELOPMENT/CONST	N
4 - Capital Projects	4500 - LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	N
4 - Capital Projects	4445 - ST JOHN TIF 1	ST JOHN TIF 1	N
4 - Capital Projects	4446 - ST JOHN TIF 2/3	ST JOHN TIF 2/3	N
4 - Capital Projects	4447 - ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND	ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND	N
6 - Enterprises	6212 - RAINY DAY- SANITARY DISTRICT	Sanitation	N
6 - Enterprises	6211 - SANITARY DIST/OPERATING	Enterprise Operating	N

Fund Type	Local Fund	Standard Fund	Grant Related
6 - Enterprises	6201 - WASTEWATER/OPERATING	Enterprise Operating	N
6 - Enterprises	6107 - WATERWORKS DIST	Enterprise Operating	N
6 - Enterprises	6104 - WATER/METER DEPOSITS	Enterprise Customer Deposit	N
6 - Enterprises	6108 - RAINY DAY- WATER DISTRICT	RAINY DAY- WATER DISTRICT	N
6 - Enterprises	2403 - SOLID WASTE OPERATING	SOLID WASTE OPERATING	N
6 - Enterprises	4428 - CUM SEWER	CUM SEWER	N
6 - Enterprises	6101 - WATER/OPERATING	WATER/OPERATING	N
6 - Enterprises	6102 - WATER/B&I	WATER/B&I	N
6 - Enterprises	6202 - WASTEWATER/B&I	WASTEWATER/B&I	N
6 - Enterprises	6203 - WASTEWATER/IMPROVEMENT	WASTEWATER/IMPROVEMENT	N
6 - Enterprises	6604 - TRASH COLLECTION	TRASH COLLECTION	N
6 - Enterprises	6109 - WATER/DEBT SERVICE RESERVE	WATER/DEBT SERVICE RESERVE	N
6 - Enterprises	6110 - WATER SYSTEM DEVELOPMENT	WATER SYSTEM DEVELOPMENT	N
6 - Enterprises	6105 - WATER/2021 WATER BOND CONSTRUCTION FUND	WATER/2021 WATER BOND CONSTRUCTION FUND	N
6 - Enterprises	6210 - WASTEWATER/DEBT SERVICE RESERVE	WASTEWATER/DEBT SERVICE RESERVE	N
6 - Enterprises	6206 - WASTEWATER SYSTEM DEV	WASTEWATER SYSTEM DEV	N
6 - Enterprises	6207 - WASTEWATER/WWTP EXP	WASTEWATER/WWTP EXP	N
6 - Enterprises	6208 - WASTEWATER 36" TRANS LINE	WASTEWATER 36" TRANS LINE	N
6 - Enterprises	6209 - WASTEWATER LOTTON INTRCPT	WASTEWATER LOTTON INTRCPT	N
7 - Internal Service	7704 - EMP BENEFIT ADMIN FEE	Health	N
8 - Pension Trust	8807 - POLICE PENSION/METRO	Police Pension	N
10 - Investment Trust	8801 - INPRS FIRE PERF	INPRS FIRE PERF	N

Fund Type	Local Fund	Standard Fund	Grant Related
10 - Investment Trust	8802 - INPRS POLICE PERF	INPRS POLICE PERF	N
11 - Custodial	8854 - ROSEWOOD/WELLINGTON RECAP	ROSEWOOD/WELLINGTON RECAP	N
11 - Custodial	8852 - BUILDING ESCROW	BUILDING ESCROW	N
11 - Custodial	8853 - ESCROW CLEARING/REIMBURSE	ESCROW CLEARING/REIMBURSE	N
12 - Other	8909 - GARNISHMENT 5201	Payroll Withholding - Wage Garnishments	N
12 - Other	8976 - PAYROLL INTEREST EARNED	PAYROLL INTEREST EARNED	N
12 - Other	8901 - PAYROLL- NET PAY	PAYROLL- NET PAY	N
12 - Other	8902 - FEDERAL FICA AND MEDICARE	FEDERAL FICA AND MEDICARE	N
12 - Other	8903 - STATE AND COUNTY PAYROLL TAXES	STATE AND COUNTY PAYROLL TAXES	N
12 - Other	8918 - INPRS CIVILIAN PERF	INPRS CIVILIAN PERF	N
12 - Other	8914 - HEALTH INSURANCE	HEALTH INSURANCE	N
12 - Other	8912 - DENTAL INSURANCE	DENTAL INSURANCE	N
12 - Other	8913 - VISION INSURANCE	VISION INSURANCE	N
12 - Other	8915 - AFLAC INSURANCE	AFLAC INSURANCE	N
12 - Other	8916 - NRS DEFCO	NRS DEFCO	N
12 - Other	8917 - AIG VALIC	AIG VALIC	N
12 - Other	8905 - CHILD SUPPORT	CHILD SUPPORT	N
12 - Other	8978 - F.S.A.	F.S.A.	N
12 - Other	8906 - IAFF UNION DUES	IAFF UNION DUES	N
12 - Other	8911 - ST. JOHN FOP LODGE #204	ST. JOHN FOP LODGE #204	N
12 - Other	8979 - FSA/EMPLOYEE	FSA/EMPLOYEE	N

**St. John Civil Town, Lake County, Indiana
Debt Statement - 2022**

			Beginning Principal Balance as of Jan. 1, 2022	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2022	Principal Due in 2023
Governmental Activities Long Term Debt	General Obligation Bonds	2020 GO Bonds	\$5,055,000.00	\$0.00	\$230,000.00	\$4,825,000.00	\$245,000.00
	Revenue Bonds	2018 RDC Bonds	\$4,540,000.00	\$0.00	\$395,000.00	\$4,145,000.00	\$420,000.00
	Revenue Bonds	2014 RDC Bonds	\$3,579,000.00	\$0.00	\$470,000.00	\$3,109,000.00	\$470,000.00
	Revenue Bonds	2013 Blding Corp Bonds	\$4,500,000.00	\$0.00	\$1,190,000.00	\$3,310,000.00	\$1,249,000.00
Governmental Activities Long Term Debt Total			\$17,674,000.00	\$0.00	\$2,285,000.00	\$15,389,000.00	\$2,384,000.00
WASTEWATER - Long Term Debt	Revenue Bonds	Refunding 2012 Bonds	\$775,000.00	\$0.00	\$185,000.00	\$590,000.00	\$190,000.00
	Notes and Loans Payable - Long Term	2016 Revenue Bond (Schererville)	\$1,882,500.00	\$0.00	\$94,500.00	\$1,788,000.00	\$96,000.00
WASTEWATER - Long Term Debt Total			\$2,657,500.00	\$0.00	\$279,500.00	\$2,378,000.00	\$286,000.00
WATER - Long Term Debt	Revenue Bonds	Refunding 2017 Bonds	\$1,615,000.00	\$0.00	\$580,000.00	\$1,035,000.00	\$350,000.00
	Revenue Bonds	Waterworks Revenue Bond 2021	\$8,410,000.00	\$0.00	\$0.00	\$8,410,000.00	\$160,000.00
WATER - Long Term Debt Total			\$10,025,000.00	\$0.00	\$580,000.00	\$9,445,000.00	\$510,000.00
GRAND TOTAL			\$30,356,500.00	\$0.00	\$3,144,500.00	\$27,212,000.00	

St. John Civil Town, Lake County, Indiana
Deficit Fund Balances - 2022

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
<hr/>		
	Total deficit fund balances	

**St. John Civil Town, Lake County, Indiana
Leases 2022**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2023	Lease Begining Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
Governmental Activities (General)	BciCapital	Street Sweeper	\$50,626.38	12/15/2021	12/15/2025	Y
	People's Bank	Fire Truck	\$131,599.00	1/31/2017	1/1/2022	Y
Total Governmental Activities (General) \$182,225.38						
						GRAND TOTAL \$182,225.38

**St. John Civil Town, Lake County, Indiana
Other Post-Employment Benefits (OPEB) 2022**

Name of the OPEB plan	Health Insurance
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Medical,Dental,Vision,LifeInsurance
If other was selected, please describe	
Plan Administrator	
Company Name	Town of St. John
Street Address	10955 W. 93rd Ave
City	St. John
State	IN
Zip	46373
Contact Person	Beth Hernandez
Phone	219-365-4800
E-mail	bethhernandez.clerk@gmail.com
Employer sponsoring the plan	0
Current Number of Participants	
Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefits	0
Active employees	68
Actuarial Information	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	No
When are you planning to have an actuarial valuation done?	Do not intend to have an actuarial valuation done
Contribution Rates (as a % of payroll)	
Employer (e.g. 99.99)	0.00%
Plan Members (e.g. 99.99)	100.00%
Annual Covered Payroll (e.g. 9999.99)	\$0.00
Cost Method for Funding Purposes	Entry Age Normal (%Salary)

**St. John Civil Town, Lake County, Indiana
Transfers - 2022**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
GENERAL	\$29,685.16	COMMUNITY EVENTS	\$29,685.16
LOCAL ROAD & STREET	\$190,300.00	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	\$1,100,903.08
MVH RESTRICTED FUND	\$387,699.32	WATER/OPERATING	\$500,000.00
CATV FRANCHISE	\$175,884.00	WATER/B&I	\$801,500.00
RIVERBOAT	\$59,700.00	WASTEWATER/OPERATING	\$588,800.00
CUM CAPITAL DEVELOPMENT	\$287,319.76		
WATER/OPERATING	\$801,500.00	Total Transfers In	\$3,020,888.24
WASTEWATER/B&I	\$588,800.00		
WASTEWATER SYSTEM DEV	\$500,000.00		
Total Transfers Out	\$3,020,888.24		

**St. John Civil Town, Lake County, Indiana
Transfer Schedule Report - 2022**

Fund Transfer To

Fund Transfer From

	2501 - COMMUNITY EVENTS	4500 - LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	6101 - WATER/OPERATING	6102 - WATER/B&I
1101 - GENERAL	29,685	-	-	-
2202 - LOCAL ROAD & STREET	-	190,300	-	-
2203 - MVH RESTRICTED FUND	-	387,699	-	-
2235 - RIVERBOAT	-	59,700	-	-
2513 - CATV FRANCHISE	-	175,884	-	-
4402 - CUM CAPITAL DEVELOPMENT	-	287,320	-	-
6101 - WATER/OPERATING	-	-	-	801,500
6202 - WASTEWATER/B&I	-	-	-	-
6206 - WASTEWATER SYSTEM DEV	-	-	500,000	-
Total	\$ 29,685	\$ 1,100,903	\$ 500,000	\$ 801,500

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

Rest. 2022-12-29G transfer from fund 1101 to 2501 community events \$29685.16
Res 2022-12-29D transfer from fund 2202,2300,2513,2235,4402 to fund 4500 for CCMG matching grant total \$1,100903.08

Fund Transfer From

	6201 - WASTEWATER/OPERATING	Total
1101 - GENERAL	-	29,685
2202 - LOCAL ROAD & STREET	-	190,300
2203 - MVH RESTRICTED FUND	-	387,699
2235 - RIVERBOAT	-	59,700
2513 - CATV FRANCHISE	-	175,884
4402 - CUM CAPITAL DEVELOPMENT	-	287,320
6101 - WATER/OPERATING	-	801,500
6202 - WASTEWATER/B&I	588,800	588,800
6206 - WASTEWATER SYSTEM DEV	-	500,000
Total	\$ 588,800	\$ 3,020,888

**St. John Civil Town, Lake County, Indiana
Interfund Loan Schedule Report - 2022**

Due From	Due To	Amount
6101 - WATER/OPERATING	6211 - SANITARY DIST/OPERATING	\$1,500,000
	Total	\$1,500,000

**St. John Civil Town, Lake County, Indiana
Grants - 2022**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
ARP	CORONAVIR US STATE & LOCAL FISCAL RECOVERY	US TREASURY	INDIANA FINANCE AUTHORITY	21.027	ARPA	CY2021	Reimbursemen t Grant	ARP CORONAVIR US RECOVERY 2402	\$2,137,873. 07	\$61,972.69	\$0.00	\$0.00	\$0.00	\$0.00
SAVE GRANT	SAVE	Department of Justice	ICJI	20.616	SAVE	SAVE- 2020- 00003	Reimbursemen t Grant	GENERAL 1101	\$12,714.57	\$12,548.79	\$0.00	\$0.00	\$0.00	\$0.00

**St. John Civil Town, Lake County, Indiana
Capital Assets 2022**

Government or Enterprise		Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Governmental Activities - Non-Depreciable Assets	Land	\$3,029,881.59	-	-	\$3,029,881.59
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$3,029,881.59	-	-	\$3,029,881.59
Governmental Activities - Depreciable Assets	Infrastructure	\$129,515,666.32	-	-	\$129,515,666.32
	Buildings	\$1,205,295.28	\$21,378.00	-	\$1,226,673.28
	Improvements Other Than Buildings	\$3,545,778.22	\$30,100.00	-	\$3,575,878.22
	Machinery, Equipment, and Vehicles	\$8,207,489.07	\$693,938.93	\$70,694.00	\$8,830,734.00
	Books and Other	-	-	-	-
	Total	\$142,474,228.89	\$745,416.93	\$70,694.00	\$143,148,951.82
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$89,795,144.87	\$3,114,911.75	-	\$92,910,056.62
	Buildings	\$617,878.40	\$24,751.28	-	\$642,629.68
	Improvements Other Than Buildings	\$1,333,979.63	\$83,846.14	-	\$1,417,825.77
	Machinery, Equipment, and Vehicles	\$4,924,911.37	\$629,681.86	\$66,055.60	\$5,488,537.63
	Books and Other	-	-	-	-
	Total	\$96,671,914.27	\$3,853,191.03	\$66,055.60	\$100,459,049.70
WASTEWATER - Non-Depreciable Assets	Land	\$613,327.33	-	-	\$613,327.33
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$613,327.33	-	-	\$613,327.33
WASTEWATER - Depreciable Assets	Infrastructure	\$24,382,675.16	\$63,020.70	-	\$24,445,695.86
	Buildings	\$204,712.72	-	-	\$204,712.72
	Improvements Other Than Buildings	\$7,135,661.70	-	-	\$7,135,661.70
	Machinery, Equipment, and Vehicles	\$1,703,964.12	-	-	\$1,703,964.12

WASTEWATER - Depreciable Assets	Books and Other	-	-	-	-
	Total	\$33,427,013.70	\$63,020.70	-	\$33,490,034.40
WASTEWATER - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	\$106,023.73	\$4,094.25	-	\$110,117.98
	Improvements Other Than Buildings	\$1,170,282.14	\$166,046.49	-	\$1,336,328.63
	Machinery, Equipment, and Vehicles	\$1,236,585.43	\$84,203.53	-	\$1,320,788.96
	Books and Other	-	-	-	-
	Total	\$2,512,891.30	\$254,344.27	-	\$2,767,235.57
WATER - Non-Depreciable Assets	Land	\$834,128.50	-	-	\$834,128.50
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$834,128.50	-	-	\$834,128.50
WATER - Depreciable Assets	Infrastructure	\$11,350,953.04	\$127,280.00	-	\$11,478,233.04
	Buildings	\$1,045,544.71	-	-	\$1,045,544.71
	Improvements Other Than Buildings	\$2,805,342.77	-	-	\$2,805,342.77
	Machinery, Equipment, and Vehicles	\$361,511,200.47	-	-	\$361,511,200.47
	Books and Other	-	-	-	-
	Total	\$376,713,040.99	\$127,280.00	-	\$376,840,320.99
WATER - Accumulated Depreciation Assets	Infrastructure	\$4,473,107.32	\$236,897.25	-	\$4,710,004.57
	Buildings	\$318,172.95	\$20,910.90	-	\$339,083.85
	Improvements Other Than Buildings	\$981,629.43	\$96,683.66	-	\$1,078,313.09
	Machinery, Equipment, and Vehicles	\$1,289,739.71	\$73,976.03	-	\$1,363,715.74
	Books and Other	-	-	-	-
	Total	\$7,062,649.41	\$428,467.84	-	\$7,491,117.25
SANITARY DISTRICT - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-

SANITARY DISTRICT - Non-Depreciable Assets	Total	-	-	-	-
SANITARY DISTRICT - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-
SANITARY DISTRICT - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-

**St. John Civil Town, Lake County, Indiana
Accounts Payable/Receivable Statement - 2022**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$835,329.20	\$295,194.82
WASTEWATER	\$79,160.40	\$60,670.27
WATER	\$206,093.05	\$0.00
SANITARY DISTRICT	\$1,325.33	\$4,025.88

**St. John Civil Town, Lake County, Indiana
Financial Assistance to Non Governmental Entities - 2022**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Tri Town Safety Village	35-1944436	P.O. Box 846	Schererville IN	Lake	Diane Van Noort	219-865-9600	Fee For Service	\$34,499.00	OTHER NOT-FOR-PROFIT

**St. John Civil Town, Lake County, Indiana
Pensions - 2022**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund	X	
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?	X	

Name of the Pension Plan	Valic
Type or class of employees covered by the Plan	457 (b) 8
Type of Pension Plan	Defined Contribution
IN Code that applied to this Plan	Other
Does the Plan have terms related to vesting?	No
If Yes, list the terms that must be met to vest	
Does the Plan have any terms related to forfeitures (i.e. benefits payable to a plan member must be forfeited in the event the member is convicted of a crime)?	No
Benefits provided under this Plan	Retirement Income
Plan Administrator	
Company Name	Valic
Street Address	8001 Broadway Suite 402
City	Merrillville
State	IN
Zip (e.g. 99999)	46410
Contact Person	Deanna Morgan
Phone (e.g. 999-999-9999)	219-808-4643
e-mail (e.g. example@example.com)	deanna.morgan@valic.com
Employer Sponsoring the Plan	Town of St. John
Current Number of Participants	
Active Employees that are Vested (e.g. 9999)	1
Active Employees that are Not Vested (e.g. 9999)	0
Separated Employees But are Vested (e.g. 9999)	0
Current Number of Retirees (e.g. 9999)	1